

GOVERNOR'S TRANSACTION PRIVILEGE TAX SIMPLIFICATION TASK FORCE

August 28, 2012

State and Local Standardization Working Group

- Met August 7
- Presentations by:
 - League of Cities and Towns
 - Department of Revenue
- Discussed:
 - TPT Differences
 - Licensing Differences

TPT Standardization Issues

- Between Cities and Towns
 - Different Rates
 - Different Tax Bases; Options
- Between State Statute and Model City Tax Code
 - Different items taxed
 - Different definitions
- Multiple tax returns and Different Administration and Audit Practices

Licensing Standardization Issues

- State License through the Department of Revenue, with Program City Licenses
- Separate Licenses for Non-Program Cities
- Possible solution through payment portal mandated by HB 2466
- Need to maximize use of portal

Future Meetings

- Obtain information about best practices from other states
- Focus on which differences between State law and the Model City Tax Code are most troublesome and susceptible to change
- Focus on standardizing the Model City Tax Code itself (encouraging on-going efforts by cities and towns)
- Identify core interests of cities and towns in having separate codes and administration and consider how those interests are affected by simplification and standardization

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Next Meeting

Tuesday, September 4 at 1:30 pm